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Attorneys for Chapter 11 Debtors and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SAN FERNANDO VALLEY DIVISION**

In re:

ICPW Liquidation Corporation, a California  
corporation<sup>1</sup>,

Debtor and Debtor in Possession.

In re:

ICPW Liquidation Corporation, a Nevada  
corporation<sup>2</sup>,

Debtor and Debtor in Possession.

☒ Affects both Debtors

☐ Affects ICPW Liquidation Corporation, a  
California corporation only

☐ Affects ICPW Liquidation Corporation, a  
Nevada corporation only

Lead Case No.: 1:17-bk-12408-MB  
Jointly administered with:  
1:17-bk-12409-MB

Chapter 11 Cases

**AMENDMENT TO APPLICATION OF  
DEBTORS AND DEBTORS IN  
POSSESSION TO EMPLOY BPE&H AN  
ACCOUNTANCY CORPORATION AS  
CERTIFIED PUBLIC ACCOUNTANT  
TO THE DEBTORS PURSUANT TO 11  
U.S.C. §§ 327 WITH COMPENSATION  
PURSUANT TO 11 U.S.C. § 328;  
DECLARATION OF MARTIN BELAK-  
BERGER, CPA IN SUPPORT  
THEREOF**

DATE: December 12, 2017  
TIME: 1:30 p.m.  
PLACE: Courtroom "303"  
21041 Burbank Blvd.  
Woodland Hills, CA

<sup>1</sup> Formerly known as Ironclad Performance Wear Corporation, a California corporation.

<sup>2</sup> Formerly known as Ironclad Performance Wear Corporation, a Nevada corporation.

ICPW Liquidation Corporation, a California corporation, formerly known as Ironclad Performance Wear Corporation, a California corporation, and ICPW Liquidation Corporation, a Nevada corporation, formerly known as Ironclad Performance Wear Corporation, a Nevada corporation, the debtors and debtors-in-possession in the above-captioned Chapter 11 bankruptcy cases (collectively, the “Debtors”), hereby submit this Amendment to that certain application (the “Application”) [Docket No. 284] for Court approval of their employment of BPE&H An Accountancy Corporation (the “Accountant”) as the Debtors’ certified public accountant pursuant to sections 327 and 328 of title 11 of the United States Code (as amended, the “Bankruptcy Code”) and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

This Amendment is intended to modify the scope of work to be performed (and compensation structure) by the Accountant, and make further disclosures pursuant to Rule 2016 of the Federal Rules of Bankruptcy Procedure.

**Modified Scope of Work and Terms of Compensation**

The Application is hereby amended to provide that, subject to Court approval, the Accountant will perform the following services for the Debtors according to the following compensation structure:

1. The Accountant will determine (even as a preliminary estimate) for the benefit of the Debtors, if the Debtors will be owing any taxes resulting from the recent sale of the Debtors’ assets, so that the Debtors can properly reserve for the payment of any such taxes (the “Additional Assignment”). Such information obtained from the Additional Assignment will assist the Debtors in connection with expeditiously administering their bankruptcy cases to conclusion. As compensation for the Additional Assignment, the Accountant requests that the Court authorize the Debtors to pay to the Accountant, on a final basis, and without the need for the Accountant to file a final fee application, fees not to exceed the sum of \$6,000. The Accountant will charge its normal and customary hourly rates and will seek reimbursement of expenses, but the total amount of fees and expenses will not exceed \$6,200. The Accountant’s

hourly rates for the Additional Services will range from \$175 to \$420, which the Accountant submits are commensurate with prevailing market rates.

2. The Accountant will prepare the Debtors' 2016 state and federal tax returns for a fixed fee of \$13,000.

3. The Accountant will work with the Debtors to review and determine whether amendments are required to 2015 state and federal tax returns which were filed pre-petition. The Accountant will charge a fixed fee of \$1,500 for this review and determination. To the extent amendments are required, the Accountant will charge an additional fixed fee of \$9,500.

4. The Accountant will not prepare the Debtors' 2017 or 2018 state or federal tax returns.

5. The Accountant will receive a retainer in the amount of \$10,000 upon Court approval of the Application as amended by this Amendment.

6. The Accountant requests Court approval of the Accountant's proposed compensation on a final basis without the need for the Accountant to file a final fee application.

**Additional Disclosures Pursuant to Rule 2016 of the Federal Rules of Bankruptcy**

**Procedure**

The Debtors have recently learned that the Accountant serves as the accountant to Samuel R. Maizel, who is a partner of Dentons US LLP, counsel to the Official Committee of Equity Holders, and the Accountant has recently learned that Mr. Maizel is an attorney involved in this case. Neither the Debtors nor the Accountant believe that this presents an issue with respect to the Accountant's employment in these cases, as the Accountant's connection with Mr. Maizel has no relationship to the Accountant's proposed work in these cases.

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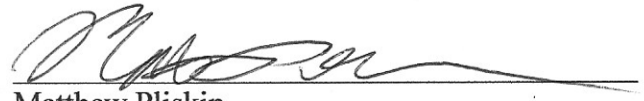
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1 WHEREFORE, the Debtors respectfully request the Court to approve their employment  
2 of the Accountant as their certified public accountant upon the terms and conditions set forth in  
3 the Application, as modified by this Amendment.

4 Dated: December 7, 2017

ICPW, LIQUIDATION CORPORATION, a  
California Corporation, and ICPW  
LIQUIDATION CORPORATION, a Nevada  
Corporation

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Matthew Pliskin  
Chief Financial Officer

9  
10 Submitted by:

11 LEVENE, NEALE, BENDER, YOO & BRILL L.L.P.

12  
13 By: /s/ Krikor J. Meshefejian

RON BENDER

14 MONICA Y. KIM

KRIKOR J. MESHEFIEJIAN

15 Attorneys for Chapter 11 Debtors  
16 and Debtors in Possession

**DECLARATION OF MARTIN BELAK-BERGER**

I, Martin Belak-Berger, CPA hereby declare as follows:

1. I have personal knowledge of the facts set forth below and, if called to testify, would and could competently testify thereto.

2. I am a shareholder at BPE&H An Accountancy Corporation (the "Accountant"). I am also a certified public accountant. I make this Declaration in support of the Supplement to which this Declaration is attached. Capitalized terms not otherwise defined have the same meaning ascribed to such terms in the Supplement.

3. The Debtors and the Accountant have agreed to modify the scope of the Accountant's work and proposed compensation, as follows:

4. The Accountant will determine (even as a preliminary estimate) for the benefit of the Debtors, if the Debtors will be owing any taxes resulting from the recent sale of the Debtors' assets, so that the Debtors can properly reserve for the payment of any such taxes (the "Additional Assignment").

5. As compensation for the Additional Assignment, the Accountant requests that the Court authorize the Debtors to pay to the Accountant, on a final basis, and without the need for the Accountant to file a final fee application, fees not to exceed the sum of \$6,000. The Accountant will charge its normal and customary hourly rates and will seek reimbursement of expenses, but the total amount of fees and expenses will not exceed \$6,200. The Accountant's hourly rates for the Additional Services will range from \$175 to \$420, which I submit are commensurate with prevailing market rates.

6. The Accountant will prepare the Debtors' 2016 state and federal tax returns for a fixed fee of \$13,000.

7. The Accountant will work with the Debtors to review and determine whether amendments are required to 2015 state and federal tax returns which were filed pre-petition. The Accountant will charge a fixed fee of \$1,500 for this review and determination. To the extent amendments are required, the Accountant will charge an additional fixed fee of \$9,500.

1 8. The Accountant will not prepare the Debtors' 2017 or 2018 state and federal tax  
2 returns.

3 9. The Accountant will receive a retainer in the amount of \$10,000 upon Court  
4 approval of the Application as amended by this Amendment.

5 10. The Accountant requests Court approval of the Accountant's proposed  
6 compensation on a final basis without the need for the Accountant to file a final fee application.

7 11. We have recently learned that Samuel R. Maizel is an attorney involved in this  
8 case. We do not believe that this presents an issue with respect to the Accountant's employment  
9 in these cases, as the Accountant's connection with Mr. Maizel has no relationship to the  
10 Accountant's proposed work in these cases.

11 I declare and verify under penalty of perjury that the foregoing is true and correct to the  
12 best of my knowledge. Executed on this 7th day of December, 2017, at Los Angeles, California.

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15 Martin Belak-Berger, Shareholder  
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## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is: 10250 Constellation Boulevard, Suite 1700, Los Angeles, CA 90067

A true and correct copy of the foregoing document entitled **AMENDMENT TO APPLICATION OF DEBTORS AND DEBTORS IN POSSESSION TO EMPLOY BPE&H AN ACCOUNTANCY CORPORATION AS CERTIFIED PUBLIC ACCOUNTANT TO THE DEBTORS PURSUANT TO 11 U.S.C. §§ 327 WITH COMPENSATION PURSUANT TO 11 U.S.C. § 328; DECLARATION OF MARTIN BELAK-BERGER, CPA IN SUPPORT THEREOF** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

**1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF):** Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On **December 8, 2017**, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

- Shiva D Beck sbeck@gardere.com, jcharrison@gardere.com
- Ron Bender rb@lnbyb.com
- Cathrine M Castaldi ccastaldi@brownrudnick.com
- Russell Clementson russell.clementson@usdoj.gov
- Aaron S Craig acraig@kslaw.com, lperry@kslaw.com
- Matthew A Gold courts@argopartners.net
- Monica Y Kim myk@lnbrb.com, myk@ecf.inforuptcy.com
- Jeffrey A Krieger jkrieger@ggfirm.com, kwoodson@greenbergglusker.com; calendar@greenbergglusker.com; jking@greenbergglusker.com
- Samuel R Maizel samuel.maizel@dentons.com, alicia.aguilar@dentons.com; docket.general.lit.LOS@dentons.com; tania.moyron@dentons.com; kathryn.howard@dentons.com
- Krikor J Meshefejian kjm@lnbrb.com
- Tania M Moyron tania.moyron@dentons.com, chris.omeara@dentons.com
- S Margaux Ross margaux.ross@usdoj.gov
- United States Trustee (SV) ustpreion16.wh.ecf@usdoj.gov
- Sharon Z. Weiss sharon.weiss@bryancave.com, raul.morales@bryancave.com

**2. SERVED BY UNITED STATES MAIL:** On **December 8, 2017**, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

☐ Service information continued on attached page

**3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on **December 8, 2017**, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

**Served via Attorney Service**

Hon. Martin R. Barash  
United States Bankruptcy Court  
21041 Burbank Boulevard, Suite 342  
Woodland Hills, CA 91367

☒ Service information continued on attached page (OVERNIGHT MAIL)

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

December 8, 2017  
*Date*

Lourdes Cruz  
*Type Name*

/s/ Lourdes Cruz  
*Signature*

**2. SERVED BY OVERNIGHT MAIL:**

Committee Counsel

Brown Rudnick LLP  
Attn: Cathrine M Castaldi  
2211 Michelson Dr 7th Fl  
Irvine, CA 92612

Equity Committee Counsel

Dentons US LLP  
Attn: Samuel Maizel & Tania Moyron  
601 South Figueroa St., Suite 2500  
Los Angeles, CA 90017-5704

Russell Clementson  
S Margaux Ross  
United States Trustee  
915 Wilshire Blvd., Suite 1850  
Los Angeles, California 90017